

IN THE CLAIMS

This listing of claims will replace all prior versions, and listing, of claims in the application:

Listing of Claims:

1-7. (Cancelled).

8. (Original) A method for producing a magnetic head, comprising:  
forming a magnetic body on a substrate, the magnetic body comprising a principal plane facing the substrate and a rear plane opposite to the principal plane;  
applying beam to the rear plane of the magnetic body and forming a portion defining a hole extending from the rear plane to the principal plane;  
forming a magnetic gap in the hole; and  
separating the magnetic body and the magnetic gap from the substrate and forming medium facing surface substantially coplanar with the principal plane.

9. (Original) A method for producing a magnetic head as set forth in claim 8, wherein the beam is focused ion beam.

10. (Original) A method for producing a magnetic head, comprising:  
forming an insulating film on a substrate;  
applying focused ion beam to the insulating film in a direction toward the substrate, and forming a portion defining first and second trenches in the insulating film;  
filling magnetic substance in the first and second trench to form a pair of magnetic bodies;  
forming a recording coil in the insulating film between the pair of magnetic bodies; and

New Application

Inventor: Hiroaki Yoda, et al.

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forming a second magnetic body on the pair of magnetic bodies and the  
recording coil.

11-14. (Cancelled).